

Name(s) as shown on Form 1040ME

Your Social Security Number

____ - ____ - ____

Section 1. TAX ADDITIONS: (Nonresidents and part-year residents complete lines 1 and 2 only if amounts are applicable to income derived from Maine sources) **NOTE:** If you file Schedule NRH, multiply the joint amount of each Tax Addition and the Tax Credits on lines 5 and 6 by the percentage listed on Schedule NRH, Column B, line 7. Enter the results on the appropriate lines below.

- | | | | | | | |
|--|---|-------|---|-------|---|-------|
| 1. RETIREMENT PLAN DISTRIBUTIONS - Enter the amount from federal Form 1040, line 40 relative to lump-sum distributions (federal form 4972) \$ _____ x .15 | 1 | _____ | , | _____ | , | _____ |
| 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS - Enter the amount from federal Form 1040, line 55 relative to early distributions \$ _____ x .15 | 2 | _____ | , | _____ | , | _____ |
| 3. MAINE MINIMUM TAX - From Maine Minimum Tax Worksheet, line 12. (See pages 21 and 22). Attach the Worksheet to your return. | 3 | _____ | , | _____ | , | _____ |
| 4. TOTAL ADDITIONS - Add lines 1, 2, and 3. Enter result here and on 1040ME, page 1, line 21 | 4 | _____ | , | _____ | , | _____ |

Section 2. TAX CREDITS (see instructions for details):

- | | | | | | | |
|--|----|-------|---|-------|---|-------|
| 5. CREDIT FOR THE ELDERLY - Enter amount from federal Form 1040, line 45 or 1040A, line 28 \$ _____ x .20 | *5 | _____ | , | _____ | , | _____ |
| 6. CHILD CARE CREDIT - Enter amount from line 6 of the Child Care Credit Worksheet on page 20. Enclose the Worksheet with your return. | *6 | _____ | , | _____ | , | _____ |
| 7. EARNED INCOME TAX CREDIT - Enter amount from federal form 1040, line 61a or 1040A, line 39a or form 1040EZ, line 9a \$ _____ x .05 | *7 | _____ | , | _____ | , | _____ |
| 8. CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS - From page 20, Schedule 3, lines 5 | 8 | _____ | , | _____ | , | _____ |
| 9. MAINE SEED CAPITAL CREDIT | 9 | _____ | , | _____ | , | _____ |
| 10. EMPLOYER-ASSISTED DAY CARE CREDIT | 10 | _____ | , | _____ | , | _____ |
| 11. INVESTMENT TAX CREDIT
(Business Name - _____) | 11 | _____ | , | _____ | , | _____ |
| 12. FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation MUST be included) | 12 | _____ | , | _____ | , | _____ |
| 13. EMPLOYER-PROVIDED LONG-TERM CARE CREDIT | 13 | _____ | , | _____ | , | _____ |
| 14. JOBS & INVESTMENT CREDIT | 14 | _____ | , | _____ | , | _____ |
| 15. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT
(Business Name - _____) | 15 | _____ | , | _____ | , | _____ |
| 16. RESEARCH EXPENSE TAX CREDIT | 16 | _____ | , | _____ | , | _____ |
| 17. RESEARCH & DEVELOPMENT SUPER CREDIT | 17 | _____ | , | _____ | , | _____ |
| 18. HIGH TECHNOLOGY CREDIT | 18 | _____ | , | _____ | , | _____ |
| 19. MAINE MINIMUM TAX CREDIT - From Worksheet (page 21, line 20) | 19 | _____ | , | _____ | , | _____ |
| 20. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID | 20 | _____ | , | _____ | , | _____ |
| 21. CLEAN FUEL CREDIT | 21 | _____ | , | _____ | , | _____ |
| 22. HISTORIC REHABILITATION CREDIT | 22 | _____ | , | _____ | , | _____ |
| 23. FAMILY DEVELOPMENT ACCOUNT CREDIT | 23 | _____ | , | _____ | , | _____ |
| 24. QUALITY CHILD CARE INVESTMENT TAX CREDIT | 24 | _____ | , | _____ | , | _____ |
| 25. TOTAL CREDITS - Add lines 5 through 24 | 25 | _____ | , | _____ | , | _____ |
| 26. MAINE INCOME TAX - 1040ME, line 23 | 26 | _____ | , | _____ | , | _____ |
| 27. ALLOWABLE CREDITS - Amount on line 25 or line 26, whichever is less. Enter here and on FORM 1040ME , line 24 | 27 | _____ | , | _____ | , | _____ |

***NOTE:** Personal credits (lines 5, 6, and 7 above) taken by nonresident taxpayers must be prorated based on the ratio of Maine-source income to total income. This is done on Schedule NR, line 8 or Schedule NRH, line 10. However, Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.



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2001 - Worksheet for Child Care Credit - Schedule A, Line 6

Enclose with your Form 1040ME

Your child care provider may be certified as a "Quality Child Care Center" by the Department of Human Services, Office of Child Care and Head Start. If so, enter your child care provider's Quality Child Care Center certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit.

	Column A Ordinary Child Care Expenses	Column B "Quality" Child Care Expenses
Quality Child Care Center Certificate Number: _____		
1. Total expenses paid for child care services included on line 3 of federal Form 2441 or line 3 of federal Form 1040A, Schedule 2 1.	\$	
1a. Column A - expenses paid for <u>ordinary</u> child care services included on line 1		
Column B - expenses paid for <u>quality</u> child care services included on line 1	1a.	_____
1b. Percentage of expenses paid. Column A - divide line 1a, column A by line 1		
Column B - divide line 1a, column B by line 1	1b.	_____
2. Enter amount from Federal Form 1040, line 44 or 1040A, line 27 2.	\$	
2a. Column A - multiply line 2 by line 1b, column A		
Column B - multiply line 2 by line 1b, column B	2a.	_____
3. Maine Credit. Column A - multiply line 2a, column A by 25% (.25)		
Column B - multiply line 2a, column B by 50% (.50)	3.	_____
4. Add line 3, column A and line 3, column B	4.	_____
5. Enter line 4 or \$500 whichever is less. Enter this amount on Form 1040ME, line 28d*	5.	_____
6. Subtract line 5 from line 4. Enter here and on Schedule A, line 6	6.	_____

*Taxpayers filing Schedule NRH - multiply line 4 or \$500, whichever is less, by the rate on Schedule NRH, Column B, line 7. Enter the result on line 5 above and on Form 1040ME, line 28d.

2001 - Schedule 3 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions
Schedule A, Line 8

Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.

Residents may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: (1) the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is like a state of the United States; (2) the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, (3) the income taxed by the other jurisdiction is derived from sources in that jurisdiction. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to "Maine adjusted gross income" (federal adjusted gross income plus or minus income modifications).

- A part-year resident can claim credit for tax paid to another jurisdiction on income earned during the period of Maine residency only.
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

1	Maine adjusted gross income from 1040ME, page 1, line 16	1	_____
2	Income taxed by _____ (≠ other jurisdiction) included in line 1	2	_____
3	Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 100%)	3	_____ . _____
4	Limitation of Credit:		
	a Form 1040ME, page 1, line 20 \$ _____ multiplied by _____ on line 3	4a	_____
	b Income taxes paid to other jurisdiction on income shown on line 2(not the amount withheld)	4b	_____
5	Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8	5	_____

- Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate worksheet for each one. Print the name of the other jurisdiction in the space provided on line 2. Add the results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**
- Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the non-resident credit - refer to the instructions on page 4 of the nonresident and part-year resident individual income tax booklet. This worksheet is available at www.state.me.us/revenue, or by calling 207-624-7894.

Note: You may photocopy this page if you need additional worksheets.